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DEPARTMENT OF COMMERCE

International Trade Administration

(A-552-802)

Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review, 2013-2014

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: On March 9, 2015, the Department of Commerce (“Department”) published in the **Federal Register** the Preliminary Results of the ninth administrative review of the antidumping duty Order¹ on certain warmwater shrimp from the Socialist Republic of Vietnam (“Vietnam”).² Based upon our analysis of the comments and information received, we determine that Minh Phu Group³ and Thuan Phuoc⁴ sold subject merchandise at less than normal value (“NV”) during the period of review (“POR”), February 1, 2013, through January 31, 2014. The Department determines that sales of subject merchandise by Fimex VN⁵ were not made below NV.

DATES: Effective Date: **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**

¹ See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam, 70 FR 5152 (February 1, 2005) (“Order”).

² See Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Preliminary Results of Antidumping Duty Administrative Review: 2013–2014, 80 FR 12441 (March 9, 2015) (“Preliminary Results”).

³ Minh Phu Seafood Export Import Corporation (and affiliated Minh Qui Seafood Co., Ltd. and Minh Phat Seafood Co., Ltd.); Minh Phu Seafood Corporation, Minh Phu Seafood Corp., Minh Qui Seafood Co., Ltd., Minh Qui Seafood, Minh Phat Seafood Co., Ltd., Minh Phat Seafood, and Minh Phu Hau Giang Seafood Joint Stock Company Co., Ltd. (collectively, the “Minh Phu Group”).

⁴ Thuan Phuoc Seafoods and Trading Corporation (“Thuan Phuoc”).

⁵ Sao Ta Foods Joint Stock Company (“Fimex VN”).

FOR FURTHER INFORMATION CONTACT: Bob Palmer, Irene Gorelik, or Alexis Polovina, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-9068, (202) 482-6905, (202) 482-3927, respectively.

SUPPLEMENTARY INFORMATION:

On March 9, 2015, the Department published the Preliminary Results. On March 10, 2015, VASEP⁶ filed surrogate value information rebutting certain surrogate values we applied in the Preliminary Results. Between April 20, 2015, and May 4, 2015, the Department conducted verification of Fimex VN and Thuan Phuoc. On June 5, 2015, the Department extended the time limit for these final results by 60 days. We gave interested parties an opportunity to comment on the Preliminary Results. On June 8, 2015, Petitioner⁷ and VASEP submitted their case briefs. On June 13, 2015, Petitioner, Domestic Processors⁸, and VASEP filed their rebuttal briefs.

Scope of the Order

The merchandise subject to the order is certain frozen warmwater shrimp. The product is currently classified under the following Harmonized Tariff Schedule of the United States item numbers: 0306.17.00.03, 0306.17.00.06, 0306.17.00.09, 0306.17.00.12, 0306.17.00.15, 0306.17.00.18, 0306.17.00.21, 0306.17.00.24, 0306.17.00.27, 0306.17.00.40, 1605.21.10.30, and 1605.29.10.10. The written description of the scope of the order is dispositive. A full

⁶ Vietnam Association of Seafood Exporters and Producers (“VASEP”)

⁷ The Ad Hoc Shrimp Trade Action Committee (“Petitioner”).

⁸ American Shrimp Processors Association (“Domestic Processors”).

description of the scope of the Order is available in the accompanying Issues and Decision Memorandum.⁹

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this review are addressed in the accompanying Issues and Decision Memorandum.¹⁰ A list of the issues which parties raised, and to which we respond in the Issues and Decision Memorandum is attached to this notice as an Appendix. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov> and in the Central Records Unit, room B8024 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly on the internet at <http://enforcement.trade.gov/frn/index.html>. The signed Issues and Decision Memorandum and electronic versions of the Issues and Decision Memorandum are identical in content.

Final Determination of No Shipments

In the Preliminary Results, the Department determined the following companies did not have any reviewable transactions during the POR: (1) Bien Dong Seafood Co., Ltd.; (2) BIM Foods Joint Stock Company; (3) Cafatex Fishery Joint Stock Corporation; (4) Camau Seafood Processing and Service Joint-stock Corporation; (5) Camranh Seafoods Co., Ltd.; (6) Nhat Duc Co., Ltd.; (7) Phu Cuong Jostco Seafood Corporation; and (8) Seavina Joint Stock Company. As we have not received any information to contradict this determination, the Department

⁹ See Memorandum to Paul Piquado, Assistant Secretary for Enforcement and Compliance, From Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Issues and Decision Memorandum for the Final Results, ("Issues and Decision Memorandum") dated concurrently and hereby adopted by this notice.

¹⁰ Id.

determines that the above-named companies did not have any reviewable entries of subject merchandise during the POR, and will issue appropriate instructions that are consistent with our “automatic assessment” clarification, for these final results.

Changes Since the Preliminary Results

The Department has made changes to a surrogate value and to the company-specific margin calculation programs since the Preliminary Results. For detailed information, see the Issues and Decision Memorandum and the company-specific final results analysis memoranda.

Separate Rates

In the Preliminary Results, we determined that 32 companies¹¹ (“Separate Rate Respondents”) in addition to Minh Phu Group, Fimex VN, and Thuan Phuoc met the criteria for separate rate status. We have not received any information since the issuance of the Preliminary Results that provides a basis for reconsidering this preliminary determination. Therefore, the Department continues to find that these companies meet the criteria for a separate rate for the final results.

Rate for Non-Selected Companies

For the final results, the calculated rates for the mandatory respondents have changed from the Preliminary Results. Therefore, we recalculated the sample rate assigned to the Separate Rate Respondents for the final results of this review, and we continue to determine that a “reasonable method for determining the weighted-average dumping margins for the non-selected respondents in this review is to average the weighted-average dumping margins calculated for the mandatory respondents,” as noted in the Preliminary Results.¹²

¹¹ See Issues and Decision Memorandum at Appendix I.

¹² See Preliminary Results, and accompanying Preliminary Decision Memorandum.

Final Results of Review

In the Preliminary Results, we found that 56 companies for which a review was requested have not established eligibility for a separate rate and, thus, we considered them to be part of the Vietnam-wide entity.¹³ The Department's change in policy regarding conditional review of the Vietnam-wide entity applies to this administrative review.¹⁴ Under this policy, the Vietnam-wide entity will not be under review unless a party specifically requests, or the Department self-initiates, a review of the entity. Because no party requested a review of the Vietnam-wide entity, the entity is not under review and the entity's rate is not subject to change. For companies for which a review was requested and that have established eligibility for a separate rate, the Department determines that the following weighted-average dumping margins exist:

Exporter ¹⁵	Weighted-Average Margin (percent)
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¹³ See Preliminary Results, 80 FR 12442 and Appendix II for a full list of the 56 companies; see also Preliminary Decision Memorandum, at 9-10.

¹⁴ See Antidumping Proceedings: Announcement of Change in Department Practice for Respondent Selection in Antidumping Duty Proceedings and Conditional Review of the Nonmarket Economy Entity in NME Antidumping Duty Proceedings, 78 FR 65963 (November 4, 2013).

¹⁵ Due to the issues we have had in the past with variations of exporter names related to this Order, we remind exporters that the names listed below are the exact names, including spelling and punctuation which the Department will provide to CBP and which CBP will use to assess POR entries and collect cash deposits.

Minh Phu Group: ¹⁶ Minh Phu Seafood Corp., aka Minh Phu Seafood Corporation, aka Minh Phu Seafood Pte, aka Minh Phat Seafood Co., Ltd., aka Minh Qui Seafood Co., Ltd., aka Minh Qui Seafood, aka Minh Phu Hau Giang Seafood Joint Stock Company	1.39
Sao Ta Foods Joint Stock Company (“Fimex VN”), aka Sao Ta Foods Joint Stock Company, aka Fimex VN aka Sao Ta Seafood Factory aka Saota Seafood Factory	0.00
Thuan Phuoc Seafoods and Trading Corporation, aka Thuan Phuoc Corp., aka Frozen Seafoods Factory No. 32, aka Seafoods and Foodstuff Factory, aka Seafoods and Foodstuff Factory Vietnam, aka My Son Seafoods Factory	1.16
Bac Lieu Fisheries Joint Stock Company, aka Bac Lieu Fisheries Company Limited, aka Bac Lieu Fisheries Co., Ltd., aka Bac Lieu Fisheries Limited Company, aka Bac Lieu Fis	0.91
Bentre Forestry and Aquaproduct Import-Export Joint Stock Company, aka FAQUIMEX	0.91

¹⁶ The Department previously collapsed the companies within the Minh Phu Group in the sixth administrative review. See Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Preliminary Results of Administrative Review, 77 FR 13547, 13549 (March 7, 2012), unchanged in Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review, 77 FR 55800 (September 11, 2012). In the Preliminary Results, the Department reevaluated the collapsed entity based on a corporate structure and name change of one of the collapsed companies, Minh Phu Hau Giang Seafood Co., Ltd. See “Memorandum to the File, through Catherine Bertrand, Program Manager, Office V, from Irene Gorelik, Senior Analyst, Office V, re; Collapsing Determination for the Minh Phu Seafood Corporation and its Affiliates, with Minh Phu Hau Giang Seafood Joint Stock Company,” dated March 2, 2015. We have made no changes since the Preliminary Results with respect to Minh Phu Hau Giang Seafood Joint Stock Company being part of the Minh Phu Group single entity. Thus, for the final results, we continue to find that Minh Phu Hau Giang Seafood Joint Stock Company is affiliated with the Minh Phu Group group of companies, and that they comprise a single entity, to which we will assign a single rate. The company name and trade names formerly used by Minh Phu Hau Giang Seafood Joint Stock Company have not been included above, for cash deposit purposes, based on the information submitted on the record. However, the former names will be included for liquidation purposes.

Camau Frozen Seafood Processing Import Export Corporation, aka Camimex, aka Camau Seafood Factory No. 4, aka Camau Seafood Factory No. 5, aka Camau Frozen Seafood Processing Import Export Corp. (CAMIMEX-FAC 25), aka Frozen Factory No. 4	0.91
C.P. Vietnam Corporation, aka C.P. Vietnam Livestock Corporation, aka C.P. Vietnam Livestock Company Limited, aka C.P. Vietnam	0.91
Cadovimex Seafood Import-Export and Processing Joint Stock Company, aka Cai Doi Vam Seafood Import-Export Company, aka Caidoivam Seafood Company (Cadovimex), aka Cadovimex-Vietnam	0.91
Can Tho Import Export Fishery Limited Company, aka CAFISH	0.91
Fine Foods Co., aka FFC	0.91
Cuu Long Seaproducts Company, aka Cuulong Seaproducts Company Cuu Long Seaproducts Limited, aka Cuulong Seapro aka Cuu Long Seapro	0.91
Gallant Ocean (Vietnam) Co., Ltd.	0.91
Gallant Dachan Seafood Co., Ltd.	0.91
Goldenquality Seafood Corporation	0.91
Hai Viet Corporation, aka HAVICO	0.91
Investment Commerce Fisheries Corporation, aka Investment Commerce Fisheries Corp., aka Investment Commerce Fisheries, aka Incomfish, aka Incomfish Corp., aka Incomfish Corporation	0.91

Kim Anh Company Limited, aka Kim Anh Co, Ltd.	0.91
Minh Cuong Seafood Import Export Frozen Processing Joint Stock Co, aka Minh Cuong Seafood Import- Export Processing, aka MC Seafood	0.91
Minh Hai Export Frozen Seafood Processing Joint-Stock Company, aka Minh Hai Jostoco	0.91
Minh Hai Joint-Stock Seafoods Processing Company, aka Seaprodex Minh Hai, aka Sea Minh Hai, aka Seaprodex Min Hai, aka Seaprodex Minh Hai-Factory No. 78, aka Seaprodex Minh Hai (Minh Hai Joint Stock Seafoods Processing Co.), aka Seaprodex Minh Hai Workshop 1, aka Seaprodex Minh Hai Factory No. 69	0.91
Minh Hai Sea Products Import Export Company, aka Ca Mau Seafood Joint Stock Company, aka Seaprimexco Vietnam, aka Seaprimexco	0.91
Nha Trang Fisheries Joint Stock Company, aka Nha Trang Fisco aka Nhatrang Fisco, aka Nha Trang Fisheries, Joint Stock	0.91
Nha Trang Seafoods Group: Nha Trang Seaproduct Company, aka Nha Trang Seafoods, aka NT Seafoods Corporation, aka NT Seafoods, aka Nha Trang Seafoods – F89 Joint Stock Company, aka Nha Trang Seafoods – F89, aka NTSF Seafoods Joint Stock Company, aka NTSF Seafoods	0.91
Ngoc Tri Seafood Joint Stock Company, aka Ngoc Tri Seafood Company	0.91
Phuong Nam Foodstuff Corp. aka Phuong Nam Co., Ltd., aka Phuong Nam Foodstuff Product Processing Joint Stock Corporation, aka Phuong Namco-Ltd	0.91

Quoc Viet Seaproducts Processing Trading and Import-Export Co., Ltd.	0.91
Soc Trang Seafood Joint Stock Company, aka Stapimex, aka Soc Trang Aquatic Products and General Import Export Company, aka Soc Trang Aquatic Products and General Import Export Company (“Stapimex”), aka Stapmex	0.91
Tacvan Frozen Seafood Processing Export Company, aka Tacvan Seafoods Co.	0.91
Tan Phong Phu Seafoods Co., Ltd.	0.91
Thong Thuan Company Limited, aka T&T Co., Ltd	0.91
UTXI Aquatic Products Processing Corporation, aka UT XI Aquatic Products Processing Corporation, aka UTXI Aquatic Products Processing Company, aka UT XI Aquatic Products Processing Company, aka UTXI Co. Ltd., aka UTXI, aka UTXICO, aka Hoang Phuong Seafood Factory, aka Hoang Phong Seafood Factory	0.91
Viet Foods Co., Ltd., aka Nam Hai Foodstuff and Export Company Ltd.	0.91
Vietnam Clean Seafood Corporation, aka Vina Cleanfood	0.91
Viet Hai Seafood Co., Ltd., aka Vietnam Fish One Co., Ltd.	0.91
Viet I-Mei Frozen Foods Co., Ltd.	0.91

Disclosure and Public Comment

We will disclose the calculations performed within five days of the date of publication of this notice to parties in this proceeding in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(A) of the Tariff Act of 1930, as amended (“the Act”) and 19 CFR 351.212(b), the Department will determine, and U.S. Customs and Border Protection (“CBP”) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. The Department intends to issue assessment instructions to CBP 15 days after the date of publication of these final results of review.

For any individually examined respondent whose weighted-average dumping margin is above de minimis (i.e., 0.50 percent), the Department will calculate importer-specific assessment rates on the basis of the ratio of the total amount of dumping calculated for the importer’s examined sales and the total entered value of sales. Where we do not have entered values for all U.S. sales to a particular importer/customer, we calculate a per-unit assessment rate by aggregating the antidumping duties due for all U.S. sales to that importer (or customer) and dividing this amount by the total quantity sold to that importer (or customer).¹⁷ To determine whether the duty assessment rates are de minimis, in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated importer- (or customer-) specific ad valorem ratios based on the estimated entered value. Where either a respondent’s weighted average dumping margin is zero or de minimis, or an importer- (or customer-) specific ad valorem rate is zero or de minimis, we will instruct CBP to liquidate appropriate entries without regard to antidumping duties.¹⁸

Additionally, consistent with its assessment practice in non-market economy (NME) cases, if the Department continues to determine that an exporter under review had no shipments

¹⁷ See 19 CFR 351.212(b)(1).

¹⁸ See 19 CFR 352.106(c)(2); Antidumping Proceeding: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification, 77 FR 8101, 8103 (February 14, 2012) (“Final Modification for Reviews”).

of the subject merchandise, any suspended entries that entered under that exporter's case number (i.e., at that exporter's rate) will be liquidated at the NME-wide rate.¹⁹

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for shipments of the subject merchandise from Vietnam entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by sections 751(a)(2)(C) of the Act: (1) For the companies listed above, which have a separate rate, the cash deposit rate will be that established in the final results of this review (except, if the rate is zero or de minimis, then zero cash deposit will be required); (2) for previously investigated or reviewed Vietnam and non-Vietnam exporters not listed above that received a separate rate in a prior segment of this proceeding, the cash deposit rate will continue to be the existing exporter-specific rate; (3) for all Vietnam exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will be that for the Vietnam-wide entity; and (4) for all non-Vietnam exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the Vietnam exporter that supplied that non-Vietnam exporter. These deposit requirements, when imposed, shall remain in effect until further notice.

Reimbursement of Duties

This notice also serves as a reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement

¹⁹ For a full discussion of this practice, see Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties, 76 FR 65694 (October 24, 2011).

could result in the Department's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Orders

This notice also serves as a reminder to parties subject to administrative protective order ("APO") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305, which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

This determination is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.221(b)(4).

Dated: September 8, 2015.

Paul Piquado
Assistant Secretary
for Enforcement and Compliance

Appendix I

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Discussion of the Issues

General Issues

Comment 1: Differential Pricing

- A. Whether the Department's Interpretation of Section 777A(d)(1)(B) of the Act is Reasonable and Permissible
- B. Whether the Cohen's *d* Coefficient Is a Measure of Whether Prices Differ Significantly
- C. Whether the Department's "One-Size-Fits-All" Approach to Determine If Prices Differ Significantly Reflects the Purpose of the Law or Is Consistent With the Legislative History
- D. Whether the Department Failed to Explain Why the Average-to-Average Method Cannot Account for "Target Dumping"
- E. Whether the Department Should Use an Approach Based on Actual Price Differences Rather Than on Standard Deviation
- F. Whether the Department Should Disaggregate the Results of Cohen's *d* and make Separate Determinations Based on Customer, Region, and Period
- G. Whether the Department Correctly Includes Both Lower- and Higher-Priced U.S. Sales As Contributing To a Pattern of Prices That Differ Significantly
- H. Exclusion of U.S. Sales in the Test Group From the U.S. Sales in the Comparison Group as Part of the Cohen's *d* Test
- I. Whether the Department Incorrectly Determines Variance Based on Simple or Weighted Average
- J. Whether the Department has the Information Necessary to Make an Average-to-Transaction Comparison

Comment 2: Treatment of Frozen Shrimp Purchases

Comment 3: Treatment of Ocean Freight Expenses

Comment 4: Bangladeshi Inflation Data

Surrogate Value Issues

Comment 5: Ice Surrogate Value

Comment 6: Carbon Surrogate Value

Comment 7: Byproduct Surrogate Value

Comment 8: Brokerage and Handling Surrogate Value

Comment 9: Labor Surrogate Value

Company-Specific Issues

Comment 10: Corrections from Verification of Fimex VN

Comment 11: Separate Rate Status for Cofidec and Seaprodex Danang

Comment 12: Separate Rate Status for Camimex Seafood Company Limited

Comment 13: Separate Rate Status for Additional Trade Names

- A. Minh Phu Group
- B. Thuan Phuoc
- C. Bac Lieu Fisheries Joint Stock Company
- D. Cadovimex Seafood Import-Export and Processing Joint Stock Company
- E. Can Tho Import Export Fishery Limited Company
- F. Minh Hai Export Frozen Seafood Processing Joint Stock Company

- G. Nha Trang Fisheries Joint Stock Company
- H. Tan Phong Phu Seafoods Co., Ltd.
- I. UTXI Aquatic Products Processing Corporation
- J. Vietnam Clean Seafood Corporation

Appendix II

Companies Subject to Review Determined to be Part of the Vietnam-Wide Entity

1. An Giang Coffee JSC
2. Agrex Saigon
3. Amanda Foods (Vietnam) Ltd.
Amanda Seafood Co., Ltd.
4. Amanda Foods (Vietnam) Ltd. Ngoc Tri Seafood Company (Amanda's affiliate)
5. Anvifish Joint Stock Co.
6. Binh An Seafood Joint Stock Company
7. Camimex Seafood Company Limited
8. Ca Mau Foods and Fishery Export Joint Stock Company
9. Can Tho Agricultural and Animal Products Import Export Company, aka,
Can Tho Agricultural Products, aka
Can Tho Agricultural and Animal Products Imex Company, aka
CATACO, aka
Can Tho Agricultural and Animal Product Import Export Company ("CATACO"), aka
Can Tho Agricultural and Animal Product Import Export Company ("CATACO") and/or
Can Tho Agricultural and Animal Products Import Export Company ("CATACO"), aka
Can Tho Agricultural & Animal Product Import Export Company ("CATACO") and/or Can
Tho Agricultural and Animal Products Import Export Company ("CATACO")
10. Can Tho Import Export Seafood Joint Stock Company, aka
CASEAMEX
11. Cau Tre Enterprise (C.T.E.)
12. Cautre Export Goods Processing Joint Stock Company
13. Chang Shin Vietnam Co., Ltd.
14. CL Fish Co., Ltd. (Cuu Long Fish Company)
15. Cautre Export Goods Processing Joint Stock Company
16. Coastal Fisheries Development Corporation
Coastal Fisheries Development Corporation ("COFIDEC")
Coastal Fisheries Development Corporation ("Cofidec")
Coastal Fishery Development
COFIDEC
17. D & N Foods Processing (Danang Company Ltd.)
18. Danang Seaproduct Import-Export Corporation ("Seaprodex Danang") (and its affiliates)
Danang Seaproducts Import Export Corporation
Danang Seaproducts Import Export Corporation ("Seaprodex Danang")
Danang Seaproducts Import-Export Corporation (and its affiliate, Tho Quang Seafood
Processing and Export Com-pany) (collectively "Seaprodex Danang")
Tho Quang
Tho Quang Co.
Tho Quang Seafood Processing and Export Company
Tho Quang Seafood Processing & Export Company
Seaprodex Danang
19. Duy Dai Corporation
20. Gallant Ocean (Quang Ngai) Co., Ltd.

21. Gn Foods
22. Hai Thanh Food Company Ltd.
23. Hai Vuong Co., Ltd.
24. Hoa Phat Aquatic Products Processing And Trading Service Co., Ltd.
25. Hoang Hai Company Ltd.
26. Hua Heong Food Industries Vietnam Co. Ltd.
27. Interfood Shareholding Co.
28. Khanh Loi Seafood Factory
29. Kien Long Seafoods Co. Ltd.
30. Luan Vo Fishery Co., Ltd.
31. Lucky Shining Co., Ltd.
32. Minh Chau Imp. Exp. Seafood Processing Co., Ltd.
33. Mp Consol Co., Ltd.
34. Ngoc Chau Co., Ltd. and/or Ngoc Chau Seafood Processing Company
35. Ngoc Sinh
 - Ngoc Sinh Seafoods Processing and Trading Enterprise
 - Ngoc Sinh Fisheries
 - Ngoc Sinh Private
 - Ngoc Sinh Private Enterprises
 - Ngoc Sinh Seafood Processing Company
 - Ngoc Sinh Seafood Trading & Processing
 - Ngoc Sinh Seafood Trading & Processing Enterprise
 - Ngoc Sinh Seafoods
 - Ngoc Sinh Seafoods (Private Enterprise)
 - Ngoc Sinh Seafoods Processing and Trading Enterprises
36. Ngo Bros Seaproducts Import-Export One Member Company Limited (“Ngo Bros”)
37. Quang Ninh Export Aquatic Products Processing Factory
38. Quang Ninh Seaproducts Factory
39. S.R.V. Freight Services Co., Ltd.
40. Sustainable Seafood
41. Tai Kim Anh Seafood Joint Stock Company
42. Tan Thang Loi Frozen Food Co., Ltd.
43. Thanh Doan Seaproducts Import & Export Processing Joint-Stock Company (THADIMEXCO)
44. Thanh Hung Frozen Seafood Processing Import Export Co., Ltd.
45. Thanh Tri Seafood Processing Co. Ltd.
46. The Quang Co.
47. The Quang Seafood Processing & Export Company
48. Thong Thuan-Cam Ranh Seafood Joint Stock Company
49. Tien Tien Garment Joint Stock Company
50. Tithi Co., Ltd.
51. Trang Corporation
52. Viet Cuong Seafood Processing Import Export Joint-Stock Company
 - Viet Cuong Seafood Processing Import Export
53. Vietnam Northern Viking Technologies Co. Ltd.
54. Vinatex Danang

55. Vinh Hoan Corp.
56. Vinh Loi Import Export Company (“Vimexco”), aka
Vinh Loi Import Export Company (“VIMEX”), aka
VIMEXCO aka
VIMEX aka
Vinh Loi Import/Export Co., aka
Vinhloi Import Export Company aka
Vinh Loi Import-Export Company
Vinh Loi Import Export Company (“Vimexco”) and/or Vinh Loi Import Export Company
 (“VIMEX”)

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